



PHIL BREDESEN
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2008 – September 30, 2009	
School System:	Shelby County Schools		
Director of Schools:	Dr. Bobby Webb		
	Signature	Date	
E-Mail Address:	bwebb@scsk12.org		
Name of Program Contact Person:	Martha Reddng		
E-Mail Address:	mredding@scsk12.org		
Address:	5650 Woodlawn Street	Telephone No.:	901-321-2710
	Bartlett, TN 38134		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved:	\$	Permissive Use of Funds Requested for:		
Amount of Preschool Grant Funds Approved:	\$	A	B	C
Signature (Authorized State Department of Education Official)		Date		

Must be submitted to your Management Consultant on or before July 1, 2008.

**TCA 49-10-302
Section 612 (a) (11)**

**COMPLIANCE ASSURANCE
AND
STATISTICAL INFORMATION
FOR
SCHOOL YEAR 2008-2009**

TABLE OF CONTENTS

Cover Page	Page
Compliance Assurances for IDEA Grant Funds.....	1-2
Instructions to open Financial Calculation Pages	i
Instructions for Students with Disabilities to Receive Special Education Services	ii
A. Students with Disabilities to Receive FAPE Services by the School System	3
A. Options to be Provided.....	4
B. Financial Information	
1. Permissive Use of Funds & Worksheets.....	5
2. Estimated Expenditures.....	6-13
3. Estimated Expenditure Summary.....	14
4. Part B/Preschool Equipment	15
5. Line Item Justification for the Expenditure of IDEA, Part B & Preschool (Attach as needed)	
6. Non-Supplanting/Maintenance of Effort.....	16
D. Cooperative Agency Agreement for IDEA, Part B	17
E. Cooperative Agency Agreement for IDEA, Preschool.....	18
Appendix.....	19

NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

INSTRUCTION TO OPEN FINANCIAL INFORMATION PAGES

1. Double click inside the Financial Page and it will turn into an Excel worksheet.
2. Enter information and formulas will calculate totals.
3. Before closing the Excel worksheet, hold down the Ctrl key and hit the Home key; otherwise worksheets may not print out properly.
4. Click outside the worksheet and the Excel worksheet will return to the Word document.
5. **Save As** and **Rename** the document to save to a disk or on your hard drive; otherwise, it will not save entries since it is a READ ONLY document.

Note:

You may have to use the scroll bar in Word. If you do, scroll slowly.

Ignore the Word background while you are in the Excel Worksheet. The page will go back into the original position and print out correctly when you click inside the Word document.

CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

This table should reflect those children the school system **may** provide services to during the upcoming school year. Report children by the primary disability on Tables A and B. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.

INSTRUCTIONS:

- 1 Within School System - Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.
- 2 Contractual Arrangements - Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant. No LEA can contract for services for CWD unless the program meets school approval.
- 3 Total to Receive Free Appropriate Public Education Services - Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**
- 4 Number to Receive Special Transportation – Provide a count by age, category and disability of eligible children who are to be provided special transportation.
- 5 Private School Children Placed by LEA –
Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.
- 6 Private School Children Placed by Parents – (Services Plan)
 - a. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.
 - b. Number Served – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by Parents			
											(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	31	25		3	31	28	7	83				7		1
Blind		2				2		2						0
Deaf-Blindness														0
Deafness														
Developmental Delay	123	202		1	123	203	55	69		1				
Emotional Disturbance		151		4		155		31						4
Hearing Impairments	5	33	2	6	7	39	4	8						
Intellectually Gifted	5	3685			5	3685								
Language Impairments	141	315			141	315	8	8	2	3	10	20	2	2
Mental Retardation	1	201		1	1	202		89						
Multiple Disabilities	5	114			5	114	6	78						
Orthopedic Impairments	9	70			9	70	3	39						
Other - Functional Delay		112				112		7						
Other - Health Impairments	17	656			17	656	5	42						
Specific Learning Disabilities	5	3615		2	5	3617	1	75						3
Speech Impairment	244	686		1	244	687			2	8	15	50	4	8
Traumatic Brain Injury	0	13				13	1	5						
Visual Impairments	4	29			4	29		3						
TOTAL	590	9909	2	18	592	9927	90	539	4	12	25	77	6	18
Grand Total					10519									

B. OPTIONS TO BE PROVIDED*

1. AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
65	373	32	70	73		44	46			703

B. OPTIONS TO BE PROVIDED*

2. AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6*	OPTION 7	OPTION 8**	OPTION 9	OPTION 10	TOTAL
2101	1363	3830	1366	725	18	583	165	3	42	10 196

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

___ Yes ☒ No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to treat up to 50% of the **increase** in IDEA funds from the previous year as local funds. If a LEA decides to use these funds, it must use the form below to calculate the maximum available to be used as local funds.
If an applicant utilizes these funds, you must show the calculations on the corresponding form. (Use form on Page 5A)

NOTE: Early Intervening Services will impact the amount of funds available for Local Effort.

___ Yes ☒ No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☒ Yes ___ No **C. Permissive Use of IDEA funds for Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.**
(Use form on Page 5C)

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item “A” *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

FORMS FOR PERMISSIVE USE OF IDEA GRANT FUNDS (use for items marked yes on preceding page)

LEA: Shelby County Schools

A. Use of IDEA Funds as Local Funds

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess.

Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) **or** the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year.

Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above.

Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

- | | | |
|---|----|-------|
| 1. Estimated/final IDEA allocation for this year: | \$ | _____ |
| 2. Actual IDEA final allocation for last year: | \$ | _____ |
| 3. Difference (line 1 – line 2) if >0: | \$ | _____ |
| 4. Line 3 X 50% | | X .50 |
| 5. Maximum available for use as local funds: | \$ | _____ |
| 6. Amount used if less than line 5: | \$ | _____ |

If the LEA is also requesting to use funds for Early Intervening services, include calculation below:

- | | | |
|--|----|-------|
| 7. Amount given in line 6 | \$ | _____ |
| 8. Subtract amount to be spent on page 5C | \$ | _____ |
| 9. Amount available for Item "A" to use as local funds | \$ | _____ |

* If the Early Intervening amount is more than the amount in line 5 or 6 on this form, Early Intervening will cancel out the local funds reduction. If Early Intervening amount is less, the difference may be taken under Form "A".

Describe how the money is to be used:		
Account No	Expenditure Account Name	Amount Budgeted

FORMS FOR PERMISSIVE USE OF IDEA GRANT FUNDS (use for items marked yes on preceding page)

LEA: Shelby County Schools

B. Use of IDEA Funds for Schoolwide Programs under Title 1 of the ESEA

LEAs may use IDEA funds to carry out a schoolwide program under Section 1114 of the Elementary and Secondary Education Act (ESEA) of 1965, except that the amount used in any schoolwide program shall not exceed:

- The number of children with disabilities participating in the schoolwide program; multiplied by
 - The amount received by the LEA for this fiscal year divided by
 - The number of children with disabilities in the jurisdiction of the LEA.
- Section 613(a)(2)(D)

A copy of the school-wide program must be attached if the LEA decides to participate.

School Name	A IDEA Allocation	B No. of SPED Students in LEA	C No. of SPED in School-Wide Program	(A/B) X C= Amount for School-wide
	\$			\$
	\$			\$
	\$			\$
	\$			\$
			TOTAL	\$

C. Use of IDEA Funds for Early Intervening Services

Allows an LEA to use not more than 15% of the amount it receives under IDEA Part B funds for any fiscal year, less any amount reduced by the LEA pursuant to Section 613(a)(2)(C) *Adjustment to Local Fiscal Effort in certain Fiscal Years*, if any, in combination with other amounts (which may include amounts other than education funds), to develop and implement coordinated early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not** been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. Section 613(f)(1)

In implementing coordinated, early intervening services, a LEA may carry out activities that include:

1. Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic instruction and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and
2. Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction. Section 613(f)(2)

NOTE: Nothing in this subsection shall be construed to limit or create a right to a free appropriate public education under this part. Section 613(f)(3)

If a LEA develops and maintains coordinated, early intervening services an annual report must be submitted to the Division of Special Education on –

1. the number of students served under Early Intervening this year, and –
2. The number of students served under Early Intervening services who subsequently receive special education and related services under this title during the preceding 2 year period. Section 613(f)(4)

Funds made available to develop and implement coordinated, early intervening services may be used to carry out those services aligned with activities funded by, and carried out under ESEA, if such funds are used to supplement, and not supplant, funds made available under ESEA for the activities and services assisted under Section 613(f). Section 615(f)(5)

Notwithstanding Section 613(a)(2)(A) or Section 612(a)(17)(B) (relating to commingled funds), funds provided to the LEA under this part may be used to develop and implement coordinated, early intervening educational services in accordance with Section 613(f) *Early Intervening*. Section 613(a)(4)(A)(ii)

Section 618(d)(2)(B) additionally requires an LEA identified for disproportionality to reserve the maximum amount of funds under Section 613(f) to provide comprehensive coordinated early intervention services to serve children in the LEA, particularly children in those groups that were significantly overidentified and is required to publicly report on the revision of policies, practices and procedures described under subparagraph (A) identification of children having a particular disability.. Section 618(d)(2)(B)(C)

FORMS FOR PERMISSIVE USE OF IDEA GRANT FUNDS (use for items marked yes on preceding page)

LEA: Shelby County Schools

C. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☐

Mandatory Use ☒

1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	\$	9,045,392	
			x .15
2. Maximum amount available for Early Intervening Services:	\$	1,356,808.80	
3. Amount taken if less than maximum amount:	\$		

Narrative for Mandatory Use of Funds:

List the identified areas of disproportionality:

Specify areas funds will target (i.e. grade levels, schools, professional development, etc.):

How will these funds be used to assist in alleviating the disproportionality problem within the LEA?

Narrative for Voluntary Use of Funds:

List specific interventions or areas to be addressed: (include grade levels and schools)

Projected Expenditures for Early Intervening Services

Account No*	Expenditure Account Name	FTE	Amount Budgeted
71100 116	Teachers	5	261,365
72210 105	Supervisor	5	414,444
72210 196	In-Service Training/Stipends		10,000
72210 201	Social Security		42,520
72210 204	Retirement		43,387
72210 206	Life Insurance		4,244
72210 207	Medical Insurance		62,569
72210 212	Medicare		9,944
72210 355	Travel		11,700
71100 429	Instructional Supplies		157,000
71100 449	Textbooks		8,000
72210 524	In-Service/Staff Development		331,635
		Total:	1,356,808

* Must use general education account codes. DO NOT use special education specific codes.

NOTE: A justification page must be attached with specific information given for each line item listed above.

C. FINANCIAL INFORMATION

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers	\$ 18,271,420	350	535,000	10		
117	Career Ladder Program	\$ 118,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	\$ 88,200	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	\$ 283,962	5	\$ 55,000.00	1		
162	Clerical Personnel						
163	Educational Assistants	\$ 4,052,475	191	\$ 3,530,742.00	183	\$ 105,000.00	5
171	Speech Pathologist	\$ 1,257,062	25				
189	Other Salaries & Wages			\$ 25,000.00	0.5		
195	Certified Substitute Teachers	\$ 315,000		\$ 35,000.00	XXXXXXXX		
198	Non-Certified Substitute Teachers	\$ 90,000		\$ 20,000.00	XXXXXXXX		
201	Social Security	\$ 1,517,519	XXXXXXXX	\$ 279,976.00	XXXXXXXX	\$ 6,510.00	XXXXXXXX
204	State Retirement	\$ 1,612,637	XXXXXXXX	\$ 375,942.00	XXXXXXXX	\$ 9,345.00	XXXXXXXX
206	Life Insurance	\$ 139,880	XXXXXXXX	\$ 28,987.00	XXXXXXXX	\$ 659.00	XXXXXXXX
207	Medical Insurance	\$ 2,021,790	XXXXXXXX	\$ 397,385.00	XXXXXXXX	\$ 9,240.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	\$ 354,904	XXXXXXXX	\$ 65,478.00	XXXXXXXX	\$ 1,523.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems	\$ 225,000.00	XXXXXXXX	\$ 10,000.00	XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	\$ 325,000.00	XXXXXXXX	\$ 25,000.00	XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX	\$ 4,000.00	XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment	\$ 10,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services	\$ 50,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	\$ 562,000.00	XXXXXXXX	\$ 21,833.00	XXXXXXXX	\$ 20,500.00	XXXXXXXX
449	Textbooks	\$ 325,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX	\$ 29,269.00	XXXXXXXX	\$ 17,401.00	XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment	\$ 75,000.00	XXXXXXXX	\$ 75,000.00	XXXXXXXX	\$ 4,865.00	XXXXXXXX
71200	TOTAL EXPENDITURES	\$ 31,694,849.00	XXXXXXXX	\$ 5,513,612.00	XXXXXXXX	\$ 175,043.00	XXXXXXXX

Special Education Expenses Only

FTE Positions: Full time equivalency – **use two decimals**.Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100)						
	HEALTH SERVICES (72120)						
131	Medical Personnel						
189	Other Salaries & Wages						
201	Social Security		XXXXXXX		XXXXXXX		XXXXXXX
204	State Retirement		XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services	\$ 820,000.00	XXXXXXX	\$ 500,000.00	XXXXXXX		XXXXXXX
413	Drugs & Medical Supplies		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
735	Health Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72120	TOTAL EXPENDITURES	\$ 820,000.00	XXXXXXX	\$ 500,000.00	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	\$ 805,188.00	9	\$ 80,408.00	1		
117	Career Ladder Program	\$ 4,000.00	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
124	Psychological Personnel	\$ 1,187,690.00	18	\$ 62,500.00	1		
127	Career Ladder Extended Contracts		XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXX
135	Assessment Personnel						
161	Secretary(s)	\$ 321,656.00	9				
162	Clerical Personnel	\$ 2,352,897.00	100				
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages	\$ 2,816,746.00	72	\$ 94,184.00	2		
196	In-Service Training	\$ 25,000.00	XXXXXX	\$ 40,000.00	XXXXXX		XXXXXX
201	Social Security	\$ 415,441.00	XXXXXX	\$ 14,700.00	XXXXXX		XXXXXX
204	State Retirement	\$ 571,897.00	XXXXXX	\$ 15,225.00	XXXXXX		XXXXXX
206	Life Insurance	\$ 47,001.00	XXXXXX	\$ 1,489.00	XXXXXX		XXXXXX
207	Medical Insurance	\$ 777,277.00	XXXXXX	\$ 20,864.00	XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare	\$ 108,941.00	XXXXXX	\$ 3,438.00	XXXXXX		XXXXXX
299	Other Fringe Benefits		XXXXXX		XXXXXX		XXXXXX
307	Communication		XXXXXX		XXXXXX		XXXXXX
308	Consultants	\$ 10,000.00	XXXXXX	\$ 1,500.00	XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX	\$ 5,000.00	XXXXXX		XXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXX		XXXXXX		XXXXXX
348	Postal Charges		XXXXXX		XXXXXX		XXXXXX
355	Travel	\$ 125,000.00	XXXXXX	\$ 8,000.00	XXXXXX		XXXXXX
399	Other Contracted Services	\$ 13,812.00	XXXXXX	\$ 15,000.00	XXXXXX		XXXXXX
499	Other Supplies & Materials	\$ 90,000.00	XXXXXX	\$ 8,403.00	XXXXXX		XXXXXX
524	In-Service/Staff Development	\$ 45,000.00	XXXXXX	\$ 10,000.00	XXXXXX		XXXXXX
599	Other Charges (Specify)	\$ 10,000.00	XXXXXX		XXXXXX		XXXXXX
790	Other Equipment		XXXXXX		XXXXXX		XXXXXX
72220	TOTAL EXPENDITURES	\$ 9,727,546.00	XXXXXX	\$ 380,711.00	XXXXXX	0	XXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers			\$ 730,000.00	51		
162	Clerical Personnel						
189	Other Salaries & Wages						
196	In-Service Training						
201	Social Security		XXXXXX	\$ 45,260.00	XXXXXX		XXXXXX
204	State Retirement		XXXXXX	\$ 64,970.00	XXXXXX		XXXXXX
206	Life Insurance		XXXXXX	\$ 4,585.00	XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX	\$ 47,596.00	XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX	\$ 10,585.00	XXXXXX		XXXXXX
299	Other Fringe Benefits		XXXXXX		XXXXXX		XXXXXX
307	Communication		XXXXXX		XXXXXX		XXXXXX
311	Contracts with Other School Systems		XXXXXX		XXXXXX		XXXXXX
312	Contracts with Private Agencies		XXXXXX	\$ 5,000.00	XXXXXX		XXXXXX
313	Contracts with Parents		XXXXXX	\$ 10,000.00	XXXXXX		XXXXXX
314	Contracts with Public Carriers		XXXXXX		XXXXXX		XXXXXX
315	Contracts with Vehicle Owners		XXXXXX		XXXXXX		XXXXXX
329	Laundry Service		XXXXXX		XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX		XXXXXX		XXXXXX
338	Maintenance & Repair Service - Vehicles		XXXXXX		XXXXXX		XXXXXX
340	Medical & Dental Services		XXXXXX		XXXXXX		XXXXXX
348	Postal Charges		XXXXXX		XXXXXX		XXXXXX
351	Rentals		XXXXXX		XXXXXX		XXXXXX
355	Travel		XXXXXX		XXXXXX		XXXXXX
399	Other Contracted Services		XXXXXX		XXXXXX		XXXXXX
412	Diesel Fuel		XXXXXX	\$ 150,000.00	XXXXXX		XXXXXX
418	Equipment & Machinery Parts		XXXXXX		XXXXXX		XXXXXX
424	Garage Supplies		XXXXXX		XXXXXX		XXXXXX
425	Gasoline		XXXXXX		XXXXXX		XXXXXX
433	Lubricants		XXXXXX		XXXXXX		XXXXXX
450	Tires & Tubes		XXXXXX		XXXXXX		XXXXXX
453	Vehicle Parts		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials		XXXXXX	\$ 50,000.00	XXXXXX		XXXXXX
511	Vehicle & Equipment Insurance		XXXXXX		XXXXXX		XXXXXX
524	In-Service/Staff Development		XXXXXX		XXXXXX		XXXXXX
599	Other Charges (Specify)		XXXXXX		XXXXXX		XXXXXX
701	Administration Equipment		XXXXXX		XXXXXX		XXXXXX
729	Transportation Equipment		XXXXXX		XXXXXX		XXXXXX
72710	TOTAL EXPENDITURES	0	XXXXXX	\$ 1,117,996.00	XXXXXX	0	XXXXXX

Special Education Expenses Only
 *FTE Positions: Full time equivalency – **use two decimals**
 Line item substitutions or additions shall **NOT** be made.
 All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.
ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	0	0	0
71200	Special Education Program	31,694,849	5,513,612	175,043
72120	Health Services	820,000	500,000	0
72130	Other Student Support	0	0	0
72215	Alternative Instruction Program	0	0	0
72220	Special Education Program Staff	9,727,546	380,711	0
72410	Office of Principal	0	0	0
72710	Transportation	0	1,117,996	0
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	176,265	4,033
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	XXXXXXXX	0	XXXXXXXX
	B. School Wide	XXXXXXXX	0	XXXXXXXX
	C. Early Intervening Services	XXXXXXXX	1,356,808	XXXXXXXX
TOTAL EXPENDITURES		42,242,395	9,045,392	179,076

Indirect Cost Rate: 2.37%**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.****Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.****GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 18**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Shelby County Schools

☐ IDEA, PART B ☒ **PRESCHOOL GRANT**

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
x	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agency	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
X	499	Other Supplies & Materials (Specify)	Paper; Teacher Materials; Books; Games; Puzzles	
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
X	725	Special Education Equipment *	(10) Powerlite Projectors	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Shelby County Schools

☒ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
x	116	Teachers	To pay for teachers working with SE students	
x	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
x	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
x	189	Other Salaries & Wages (Specify)	Behavior Consultant; Consulting Teacher	
x	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
x	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
X	311	Contracts with other School Systems	Contract with: Memphis City Schools	For: Hearing Impaired
X	312	Contracts with Private Agency	Contract with: Youth Village & MOSD	For: Residential & Hearing Impaired
X	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
X	499	Other Supplies & Materials (Specify)	Paper; Teacher Materials; Books; Games; Puzzles	
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
X	725	Special Education Equipment *	See pages 11 & 12	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Shelby County Schools

☒ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

Students Support Services/Health Services

	Acct. No 72120	Description	Justification
	131	Medical Personnel	To pay for nurses, PT, etc. working with SE students
	189	Other Salaries & Wages (Specify)	
	201	Social Security	Fringe benefits for salaries funded above
	204	State Retirement	Fringe benefits for salaries funded above
	206	Life Insurance	Fringe benefits for salaries funded above
	207	Medical Insurance	Fringe benefits for salaries funded above
	208	Dental Insurance	Fringe benefits for salaries funded above
	210	Unemployment Compensation	Fringe benefits for salaries funded above
	212	Employer Medicare	Fringe benefits for salaries funded above
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
	348	Postal Charges	To pay for postal charges related to SE communication
	355	Travel	Travel by SE medical employees to treat SE students
X	399	Other Contracted Services (Specify)	Healthcare Services w/ Shelby County Heath Department
	413	Drugs & Medical Supplies	To purchase medical supplies for SE students
	499	Other Supplies & Materials (Specify)	
	524	In-Service/Staff Development	In-service for SE medical personnel
	599	Other Charges (Specify)	
	735	Health Equipment (Specify)	See equipment page for specific items to purchase

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Shelby County Schools

☒ **IDEA, PART B** ☐ **PRESCHOOL GRANT**

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
x	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
x	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist	To pay for SE speech pathologist for supervisory services	
x	189	Other Salaries and Wages (Specify)	Accountant; OT/PT	
x	196	In-Service Training	Pay for training of SE support staff	
x	201	Social Security	Fringe benefits for above personnel	
x	204	State Retirement	Fringe benefits for above personnel	
x	206	Life Insurance	Fringe benefits for above personnel	
x	207	Medical Insurance	Fringe benefits for above personnel	
	208	Dental Insurance	Fringe benefits for above personnel	
	210	Unemployment Compensation	Fringe benefits for above personnel	
x	212	Employer Medicare	Fringe benefits for above personnel	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
x	308	Consultants	To pay consultants	For: RTI; REACH; ED; Autism
x	330	Operating Lease Payments (Specify)	Copier Lease w/ KIOVA Copy	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
x	355	Travel	Travel for SE support Staff	For: Mileage for Psychologists, Specialists, Vision/Hearing SRT
x	399	Other Contracted Services (Specify)	Pagers; Cell Phones; Communication Devices	
x	499	Other Supplies & Materials (Specify)	Achievement test kits; Protocols; Psychological Assessment	
x	524	In-Services/Staff Development	Staff development for SE support staff	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

LEA: Shelby County Schools



IDEA, PART B



PRESCHOOL GRANT

Transportation

	Acct. No 72710	Description	Justification
	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
x	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages (Specify)	
	196	In-Service Training	In-service training for approved special education personnel above
x	201	Social Security	Fringe benefits for approved personnel above
x	204	State Retirement	Fringe benefits for approved personnel above
x	206	Life Insurance	Fringe benefits for approved personnel above
x	207	Medical Insurance	Fringe benefits for approved personnel above
	208	Dental Insurance	Fringe benefits for approved personnel above
	210	Unemployment Compensation	Fringe benefits for approved personnel above
x	212	Employer Medicare	Fringe benefits for approved personnel above
	299	Other Fringe Benefits (Specify)	
	307	Communication	SE communication costs
	311	Contract with Other School Systems (Specify)	
x	312	Contracts with Private Agencies (Specify)	Unique travel needs – Remote site
x	313	Contracts with Parents	Student at West TN School for Deaf; Residential placement
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
	351	Rentals	
	355	Travel	
	399	Other Contracted Services (Specify)	
x	412	Diesel Fuel	For special education purchased buses
	418	Equipment and Machinery Parts	For special education purchased vehicles
	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
	433	Lubricants	For special education purchased vehicles
	450	Tires and Tubes	For special education purchased vehicles
	453	Vehicle Parts	For special education purchased vehicles
x	499	Other Supplies & Materials (Specify)	Car Seats; Restraint Devices; Back braces for Staff; Extension Belts
	511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development	Staff Development for above approved special education personnel
	599	Other Charges (Specify)	
	701	Administration Equipment	See equipment page for specific items to be purchased
	729	Transportation Equipment	See equipment page for specific items to be purchased

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2005-2006

Actual amount expended for students with disabilities served (Table 9, End of Year Report, 2005 - 2006)	\$ 30,090,639.17
--	------------------

Total unduplicated count of disabled students served by the school system (End of Year Report 2005-2006)	11,950
---	--------

Per pupil expenditures 2005-2006 Divide a (1) by a (2)	\$ 2,518.05
---	-------------

b. Expenditures for 2006-2007

1. Actual amount expended for students with disabilities served (State S.E. Expenditure Report, 2006 - 2007)	\$ 34,453,956.59
---	------------------

2. Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	9989
--	------

3. Per pupil expenditures 2006-2007 Divide a (1) by a (2)	\$ 3449.19
--	------------

c. Expenditures for 2007-2008 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State S.E. Expenditure Report, 2007 - 2008)	\$ 37,582,446
---	---------------

2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2007-2008)	9169
---	------

3. Per pupil actual or projected expenditures 2007-2008 Divide b (1) by b (2)	\$ 4098.85
--	------------

4. System's total net enrollment (All Students)	47,614
---	--------

Percentage of S.E. Students (Divide c.2 by c.4)	19%
---	-----

DOE USE ONLY

\$

\$

d. Projected Expenditures for 2008-09

(Page 14, Total Expenditures General Purpose Funds)	\$ 42,242,395
---	---------------

*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred. Please submit documentation that justifies this expenditure. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.**

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

	PAGE
Check List.....	1-4
Indirect Cost (Restricted Rate) Worksheet.....	5

**Comprehensive Application for
Special Education Services
Checklist**

Page -Cover Page

LEA SEA

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | ALL items in box labeled "To be Completed by Local School System" have been answered. |
| <input type="checkbox"/> | <input type="checkbox"/> | The Director of Schools has signed and dated the plan. |

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Pages are included. |
| <input type="checkbox"/> | <input type="checkbox"/> | Signed and dated by the Director of Schools. |

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Name of School System is given at top of page |
| <input type="checkbox"/> | <input type="checkbox"/> | Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use on end of year report as a method of projecting numbers for new fiscal year.) |
| <input type="checkbox"/> | <input type="checkbox"/> | For Column 2 include any students served <u>full-time by contractual agreement</u> . The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column. |
| <input type="checkbox"/> | <input type="checkbox"/> | Totals in Column 3 are correct for each grade span and at bottom of page. |
| <input type="checkbox"/> | <input type="checkbox"/> | The total 3 – 5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4. |
| <input type="checkbox"/> | <input type="checkbox"/> | The total 6 – 21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4. |
| <input type="checkbox"/> | <input type="checkbox"/> | Columns 4 – 6b are filled out as appropriate and totaled correctly |
| <input type="checkbox"/> | <input type="checkbox"/> | Grand total is correct. |

Comments: *The numbers on this page represent an unduplicated count (head count) of students.*

Page 4 – Options to be Provided (Ages 3-5) and (Ages 6-21)

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Name of School System is given at top of page. |
| <input type="checkbox"/> | <input type="checkbox"/> | Indicate number of children served by option. This is a <u>duplicated count</u> and should reflect both primary and one secondary option of service. |

- ☐ ☐ The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds or is no more than double that number.
- ☐ ☐ Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

Page 5 – Permissive Use of Funds

LEA SEA

- ☐ ☐ Use of Funds as Local Funds worksheet Page 5 is completed.
- ☐ ☐ Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5C) worksheet is completed if LEA is requesting this option.
- ☐ Front of Comprehensive Application is marked showing Use of Funds to be utilized.

Pages 6 -13 – Estimated Expenditures

LEA SEA

- ☐ ☐ Name of School System is given at top of page.
- ☐ ☐ Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.
- ☐ ☐ FTE positions are given for appropriate account numbers.
- ☐ ☐ Check the total number given for Option 6 on page 4. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ☐ ☐ If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.
- ☐ ☐ All amounts are rounded to the nearest dollar.
- ☐ ☐ Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- ☐ ☐ Total allocations for both Part B and Preschool have been budgeted.
- ☐ ☐ Any budget code with the description “Other ” must be detailed in the plan.

Comments: *Budget code substitutions or additions cannot be made in the budget.*

Page 14 – Estimated Expenditure Summary

- ☐ ☐ Name of LEA is given at top of page.
- ☐ ☐ Budgeted amounts for each account series and fund types have been transferred correctly from corresponding budget pages.
- ☐ ☐ Calculations for each fund type (General Purpose, Idea Part B, and Preschool) are correct.
- ☐ ☐ Total expenditures for general purpose funds match total on page 16, item c.
- ☐ ☐ If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.
- ☐ ☐ Total award has been budgeted correctly.
- ☐ ☐ Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
- ☐ ☐ Total IDEA, Part B and Preschool as well as all competitive awards have been transferred to the front of the Comprehensive Application.

Calculation for indirect cost: Total Allocation – Any Equipment and/or Permissive Use of Funds = Allocation (less equipment) / Indirect Cost Rate (1.00__ or 1.0__) X Indirect Cost % = Maximum Indirect Cost (See sample attached)

Page 15 – Equipment List (IDEA & PreSchool only)

- ☐ ☐ Name of School System is listed at top of page.
- ☐ ☐ Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.
- ☐ ☐ Budget codes are correct.
- ☐ ☐ Description is appropriate for definition of equipment.
- ☐ ☐ Quantity, Unit Cost, and Total Cost are correct. (**Unit cost is \$5,000 or more; see comments below**).
- ☐ ☐ Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
- ☐ ☐ Total for page is correct.
- ☐ ☐ If more than one page is needed, grand total of equipment is correct.

Comments: *Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.*

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B & PreSchool Funds

- ☐ ☐ There is a justification for each budgeted account number under the Part B or Preschool funds and the account code is marked.
- ☐ ☐ Account numbers and description of expenditures (complete account name) match the budget.
- ☐ ☐ Justifications are added for all account codes which say “Specify” and for any items without prewritten justifications
- ☐ ☐ All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page.

Comments: *Do not include numbers of personnel in the budget justifications—the appropriate numbers have already been included on the budget pages.*

Page 16 – Non-Supplanting/Maintenance of Effort

LEA SEA

- ☐ ☐ Name of School System is listed at top of page.
- ☐ ☐ Expenditures for items “a” and “b” have been cross-checked with the previous year’s comprehensive application and match those figures.
- ☐ ☐ Item c (1), either actual or projected is circled.
- ☐ ☐ If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- ☐ ☐ The total unduplicated count of disabled students served agrees with the June End of Year Report.
- ☐ ☐ Division is correct.
- ☐ ☐ If the LEA is not expending more money (total or per pupil) in item “c” than in item “b”, a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- ☐ ☐ Item “d”—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- ☐ ☐ Amount given in item “d” is greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.
- ☐ ☐ Management Consultant has checked and verified the three (3) years worth of expenditures for accuracy.

Calculation of
Indirect Cost (Restricted Rate)

$$\begin{array}{ccccccc}
 & & & & 1.00 & & \\
 & & & & 1.0 & & \\
 \hline
 \text{Total IDEA Allocation} & - & \text{Any Equipment} & = & \text{Allocation (less Equip.)} & / & \text{Ind. Cost} \times \text{Ind. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & & \\
 \\
 \hline
 & & & & 1.00 & & \\
 & & & & 1.0 & & \\
 \hline
 \text{Total PS Allocation} & - & \text{Any Equipment} & = & \text{Allocation (less Equip.)} & / & \text{Ind. Cost} \times \text{Inc. Cost \%} = \text{Max. Indirect Cost}
 \end{array}$$

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\begin{array}{ccccccc}
 8,605,566 & - & 15,000 & = & 8,590,566 & / & 1.0123 = 8,486,185.91 \times 1.23\% = 104,380.09 \\
 \text{Total IDEA Allocation} & & \text{Equipment} & & \text{Allocation (less Equip.)} & & \text{Ind. Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & & \\
 & & & & & & \text{Ind. Cost \%} \\
 & & & & & & \text{Max. Ind. Cost}
 \end{array}$$

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

$$\begin{array}{ccccccc}
 74,152 & - & 0 & = & 74,152 & / & 1.0081 = 73,556.19 \times .81\% = 595.81 \\
 \text{Total PS Allocation} & & \text{Equipment} & & \text{Allocation (less Equip.)} & & \text{Ind. Cost} \\
 & & & & & & \\
 & & & & & & \text{Ind. Cost \%} \\
 & & & & & & \text{Max. Ind. Cost}
 \end{array}$$